

Amendments that increase/decrease a program budget must be approved by the board.

Budget Rationale	Changes to Revenues	Changes to Appropriations	Changes Impacting F/Bal	Total Net Change
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GENERAL FUND

INCREASES

Increase in appropriations within **General Fund (199), Budget Manager (099)** Retirement Leave Benefits, as there were more retirements in the Fiscal Year than anticipated. Appropriations will increase by \$300,000 and will be funded my Tax Revenue. There will be no effect to fund balance.

\$	300,000	\$	300,000	-	\$	-
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An increase in the amount of **\$2,500,000** to **General fund balance (199), Budget Manager (098)** appropriations for the Clear Project.This project with CDW is for the purchase of new technology. The Fund balance will decrease by \$2,500,000.

\$	-	\$	2,500,000	\$	(2,500,000)	\$	-
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Increase revenues & appropriations in the **General Fund (199)** for various Budget Managers to allocate budget based on year end estimated legal fees expenditures. Total increases for General Fund Budget Managers equals **\$224,000** the net effect to general fund will be \$0. There will be no effect to fund balance

\$	-
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Total GENERAL FUND:

\$	300,000	\$	2,800,000	\$	(2,500,000)	\$	-
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SPECIAL REVENUE FUND

INCREASES

An increase in revenues & appropriations within Special Revenue Fund for **Head Start InKind(4796) BM (901) HeadStart** in the amount of **\$1,300,000**. This budget amendment is for Inkind expected to be received during the grant period of January 01,2026 through December 31, 2026. There is no impact to Fund balance.

\$	-	\$	-
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\$	1,300,000	\$	1,300,000
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Total SPECIAL REVENUE FUND:

\$	1,300,000	\$	1,300,000	\$	-	\$	-
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HARRIS COUNTY DEPARTMENT OF EDUCATION
FY 2025-2026 BUDGET AMENDMENT REPORT - GENERAL FUNDS 100-199
August 2026

	APPROVED BUDGET	PROPOSED INCREASE/ (DECREASE)	AMENDED BUDGET	PERCENT CHANGE	AMENDMENT NO.
<u>ESTIMATED REVENUES & OTHER RESOURCES</u>					
<u>Revenues</u>					
Local Customer Fees/Charges	28,454,015		28,454,015		
Local Property Tax Rev-Current	32,017,193	-	32,017,193	0.0%	
Local Property Tax Rev-Del, P&I	100,000		100,000		
Local Investment Earnings	1,300,000		1,300,000		
Local Grants	19,573		19,573		
Local Grants-Indirect Cost	86,000		86,000		
Local Miscellaneous Revenues	97,000		97,000	0.0%	
Total Local Revenues:	62,073,781	-	62,073,781	0.0%	
State TEA Supplemental Compensation	200,000		200,000		
State TEA Employee Portion Health Insurance	345,050		345,050		
State TRS On Behalf Payments	-		-		
State Indirect Cost	-		-		
State Indirect Cost-TEA	-		-		
State ECI Lease Revenues	-		-		
State Revenue Indirect Cost	-		-		
Total State Revenues:	545,050	-	545,050	0.0%	
Federal Grants Indirect Cost	2,818,390		2,818,390		
Total Estimated Revenues:	65,437,221	-	65,437,221	0.0%	
<u>Other Resources</u>					
Local HCTO Tax Collection Fees	-		-		
Transfers In - Choice Partners	7,614,748	-	7,614,748	0.0%	
Transfer in - GF	-		-		
Transfers In-Retirement Leave Fund 190	4,000,000		4,000,000		
Insurance Recovery	-		-		
Total Other Resources:	11,614,748	-	11,614,748	0.0%	
Total Estimated Revenues & Other Resources:	77,051,969	\$0	\$77,051,969	0.0%	
<u>APPROPRIATIONS & OTHER USES</u>					
<u>Appropriations</u>					
Adult Education-Local	563,715	15,000	\$578,715		
Assistant Superintendent-Academic Support	391,378	-	391,378		
Asst Supt-Education and Enrichment	362,378		362,378		
Board of Trustees	192,079	40,000	232,079		
Business Support Services	2,352,216	15,000	2,367,216		
Center for Educator Success	2,890,395	1,000	2,891,395		
Center for Safe & Secure Schools	1,098,539	5,000	1,103,539		
Communication	1,468,337	18,000	1,486,337		
Client Engagment	813,264	-	813,264		
Community Engagement	149,986	-	149,986		
Ctr A/S Summ & Exp Learn	969,777	10,000	979,777		
Department-Wide	7,415,528	(2,724,000)	4,691,528		
Education Foundation	300,000	-	300,000		
Chief of Staff	363,933		363,933		
Construction Services	258,137		258,137		
Records Management Services	2,580,299		2,580,299		
Head Start-Local	8,000		8,000		
Human Resources	1,433,218	36,000	1,469,218		
Purchasing Support Services	1,040,633		1,040,633		
Research & Evaluation Institute	717,578		717,578		
Texas Center for Grants Development	679,144		679,144		
Retirement Leave Benefits Fund	200,000	300,000	500,000		

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HARRIS COUNTY DEPARTMENT OF EDUCATION
FY 2025-2026 BUDGET AMENDMENT REPORT - GENERAL FUNDS 100-199
August 2026

	APPROVED BUDGET	PROPOSED INCREASE/ (DECREASE)	AMENDED BUDGET	PERCENT CHANGE	AMENDMENT NO.
<u>APPROPRIATIONS & OTHER USES</u>					
<u>Appropriations, Continued</u>					
Special Schools & Services					
Academic and Behavior School East	6,471,440		6,471,440		
Academic and Behavior School West	5,942,883		5,942,883		
Fortis Academy	1,712,420		1,712,420		
Highpoint East School	4,558,742		4,558,742		
Special Schools Administration	1,039,625	40,000	1,079,625		
Superintendent's Office	798,916	30,000	828,916		
State TEA Employee Portion Health Ins	345,050		345,050		
State TRS On Behalf Payments	4,000,000		4,000,000		
Technology					
Chief Communications Officer	314,030		314,030		
IT Services	4,826,091	10,000	4,836,091		
School Based Therapy Services	16,773,722	4,000	16,777,722		
Total Appropriations:	73,031,453	(2,200,000)	70,831,453	-3.0%	
<u>Other Uses</u>					
Transfer-DW to Retirement Leave Fund			-		
Transfer-DW to CASE After School Fund 288	550,787		550,787		
Transfer-DW to Head Start Fund 205	388,800		388,800		
Transfer-DW to Leadership Academy	350,000	-	350,000		
Transfer-DW to QZAB Payment-Debt Svc Fund 599	3,532,929		3,532,929		
Transfer-DW to Lease Debt Svc Fund 599			-		
Transfers Out - Star Reimagined	198,000		198,000		
Transfers Out - Capital Fund (692)	903,328	-	903,328		
Transfers Out -Facilities	934,560	-	934,560		
Transfers Out - Adult Education	-	-	-		
Total Other Uses:	6,858,404	-	6,858,404		
Total Appropriations & Other Uses:	79,889,857	(2,200,000)	77,689,857	-2.8%	
Excess/(Deficiency) Estimated Revenues & Other Resources Over/(Under) Appropriations & Other Uses:	(2,837,888)	2,200,000	(\$637,888)		

* Refer to the detail fund balance information on the following page.

HARRIS COUNTY DEPARTMENT OF EDUCATION
FY 2025-2026 BUDGET AMENDMENT REPORT-GENERAL FUND FUND BALANCE
August 2026 (Unaudited)

TOTAL APPROPRIATIONS FROM FUND BALANCE

	APPROPRIATED FROM VARIOUS CATEGORIES	Previous APPROPRIATED Approved FROM UNASSIGNED	TOTAL APPROPRIATED	Proposed Budget Amendment
<u>Division Distribution</u>				
Assets Replacement Schedule	-	-	0	
Board	-	-	0	
Bond Payments	-	-	0	
Building and Vehicle Replacement Schedule	-	-	0	
Capital Projects	-	-	0	
Center for Safe & Secure Schools	-	-	0	
Communications	-	-	0	
Department Wide	-	-	0	
Early Childhood Intervention Funding	-	-	0	
ECI Local	-	-	0	
Education Foundation Initiative	-	-	0	
Employee Courtesy Committee	-	-	0	
Equine Enrichment Center	-	-	0	
External Relations-Local	-	-	0	
Facilities Support Services	-	-	0	
Fortis Academy	-	-	0	
Head Start	-	-	0	
Highpoint East	-	-	0	
Local Construction Fund 170	-	-	0	
Insurance Deductibles	-	-	0	
Local Construction	-	-	0	
New Program Initiative	-	-	0	
Preschool Preparedness Initiative Program	-	-	0	
QZAB Project	-	-	0	
Records Management	-	-	0	
Purchasing	-	-	0	
Records Management	-	-	0	
Retirement Leave Fund 199	-	-	0	
Special Schools	-	-	0	
Superintendent	-	-	0	
Unemployment Liability	-	-	0	
Various-Assets Replacement Schedule	-	-	0	
Workers Compensation	-	-	0	
Total Fund Balance Appropriations:	\$0	-	\$0	

FUND BALANCE RECAP

	September 01	APPROPRIATED YEAR-TO-DATE	ESTIMATED BALANCE	
<u>Nonspendable Fund Balance</u>				
Investment in Inventory, September 1	\$99,935	-	\$99,935	
Prepaid Items	141,287	-	\$141,287	
Total Nonspendable Fund Balance	241,222	0	241,222	
<u>Committed Fund Balance</u>				
Employee Retirement Leave Fund	973,315		\$973,315	
Unemployment Liability	200,000		\$200,000	
Capital Projects	1,114,976		\$1,114,976	
Total Committed Fund Balance	2,288,291	0	2,288,291	
<u>Assigned Fund Balance</u>				
Assets Replacement Schedule	2,500,000		2,500,000	
Building and Vehicle Replacement Schedule	1,265,200		1,265,200	
Local Construction	0		0	
QZAB Bond Payment	0		0	
PFC Lease Payment	5,098,000		5,098,000	
New Program Initiative	500,000		500,000	
Compton Lease	1,000,000		1,000,000	
Workforce Development	0		0	
Total Assigned Fund Balance	\$10,363,200	-	\$10,363,200	
Total Unassigned Fund Balance	24,300,717	(1,903,328)	22,397,389	
Estimated Total Fund Balance, General Fund:	\$37,193,430	(\$1,903,328)	\$35,290,102	-

HARRIS COUNTY DEPARTMENT OF EDUCATION
FY 2025-2026 BUDGET AMENDMENT REPORT - FUNDS 200-499
August 2026

	GRANT PERIOD *	APPROVED BUDGET	PROPOSED INCREASE/ (DECREASE)	AMENDED BUDGET	PERCENT CHANGE	AMENDMENT NO.
ESTIMATED REVENUES & OTHER RESOURCES						
Revenues						
Local Program Revenues		8,579,880	1,300,000	9,879,880	15.2%	
State Program Revenues		0		0		
Federal Program Revenues		38,597,945	-	38,597,945	0.0%	
Total Estimated Revenues:		47,177,825	1,300,000	48,477,825	2.8%	
Other Resources						
Transfer In-CASE After School Program		550,787		550,787		
Transfer In-Head Start 205		388,800		388,800		
Transfer In- Leadership		350,000	-	350,000		
Transfer In- Star Reimagined		198,000	-	198,000		
Total Other Resources:		1,487,587	-	1,487,587		
Total Revenues & Other Resources		48,665,412	1,300,000	49,965,412	2.7%	
APPROPRIATIONS & OTHER USES						
Adult Education Program						
TWC FEDERAL ADULT ED	07/01/24 - 06/30/26	-		-		
TWC ADULT ED	07/01/25 - 06/30/26	4,729,336	-	4,729,336	0.0%	
TWC ADULT ED		3,000,000		3,000,000		
TWC ADULT ED - EL CIVICS	07/01/24 - 09/30/25	-		-		
TWC ADULT ED - EL CIVICS	07/01/25 - 06/30/26	962,914		962,914		
TWC ADULT ED - EL CIVICS		490,000		490,000		
Access Grant		-		-		
Access Grant		-		-		
Loc Adult Education	09/01/25-08/31/26	1,108		1,108		
Total Adult Education:		9,183,358	-	9,183,358	0.0%	
Client Engagement						
LOCAL GRANT - Translators Conference		31,256		31,256		
Total Alternative Certification Program:		31,256	-	31,256	0.0%	
The Center for Afterschool, Summer and Expanded Learning (CASE)						
Fed/Local After School Partnership	10/01/24-09/30/25	690,969		690,969		
Fed/Local After School Partnership		1,600,787		1,600,787		
Fed 21 st Century CLC-Cycle XI		1,976,000		1,976,000		
Fed 21 st Century CLC-Cycle XI	07/01/24-07/31/25	98,355		98,355		
Fed 21 st Century CLC-Cycle XI		1,509,362		1,509,362		
Fed 21 st Century CLC-Cycle XI		250,000		250,000		
Fed 21 st Century Cycle XII		267,653		267,653		
Fed 21 st Century Cycle XII		250,000		250,000		
Fed 21 st Century CLC-Cycle XII	07/01/24-07/31/25	-	-	-		
Fed 21 st Century CLC-Cycle XII	07/01/24-07/31/25	-		-		
Fed 21 st Century CLC-Cycle XI		-		-		
Loc Houston Endowment		160,887		160,887		
Loc COH Connections Program		950,000		950,000		
Leadership Academy		350,000		350,000		
Loc CASE Ecobot		101,680		101,680		
County Connection Grant	01/01/25-12/31/25	1,875,503		1,875,503		
County Connection Grant		-	-	-		
		10,081,196	-	10,081,196	0.0%	

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FY 2025-2026 BUDGET AMENDMENT REPORT - FUNDS 200-499
August 2026

	GRANT PERIOD *	APPROVED BUDGET	PROPOSED INCREASE/ (DECREASE)	AMENDED BUDGET	PERCENT CHANGE	
<u>APPROPRIATIONS & OTHER USES (CONTINUED)</u>						
Chief Of Staff						
Your Voice Matters		275,796		275,796		
Your Voice Matters - In Kind		8,702		8,702		
Total Chief of Staff		284,498	-	284,498	0.0%	
Business Services						
LOC-OTHER LOCAL GRANTS		76		76		
		-		-		
Total Teaching and Learning Center:		76	-	76	0.0%	
Therapy Services						
LOC-OTHER LOCAL GRANTS		15,000		15,000		
TX Council Dev Disability		7,500		7,500		
Total Therapy Services:		22,500	-	22,500	0.0%	
Center for Safe and Secure Schools						
STOP SCHOOL VIOLENCE GRNT 2105		437,874		437,874		
Total Center for Safe and Secure Schools:		437,874	-	437,874	0.0%	
Schools						
Local Grant- ASASS		35,000		35,000		
Local Grant - HP		50,000		50,000		
Local Grant - Fortis		5,000		5,000		
Local Grant Summer Reading AB East		276		276		
Local Grant Summer Reading AB West		54,500		54,500		
		-		-		
Total Therapy Services:		144,776	-	144,776	0.0%	
Center for Educator Success						
CTAPP-Local Grant		-		-		
DCF-EPP		46,174		46,174		
CES ENDOWMENT		158,353		158,353		
Total Center for Educator Success:		204,527	-	204,527	0.0%	
Head Start Program						
Fed Head Start		5,026,334		5,026,334		
Fed Head Start		12,852,883		12,852,883		
Fed Head Start Training Funds		33,064		33,064		
Fed Head Start Training Funds		113,001		113,001		
Fed Early Head Start-Operations		249,027		249,027		
Fed Early Head Start-Operations		4,834,192		4,834,192		
Fed Early Head Start-T&TA		61,029		61,029		
Fed Early Head Start-T&TA		97,252		97,252		
HEAD START OP & TRAINING		-		-		
Loc Early Head Start In-Kind		-		-		
Loc Early Head Start In-Kind		160,000		160,000	0.0%	
Loc Head Start In-Kind Matching		1,238,048		1,238,048	0.0%	
Loc Head Start In-Kind Matching		3,533,543	1,300,000	4,833,543	36.8%	
Loc Head Start Hogg Foundation		9,757		9,757		
Loc Head Start Hogg Foundation		7,273		7,273		
Head Start Other Local Grants		59,948	-	59,948		
Fed Head Start - Coolwood		-	-	-		
Hogg Grant - Mental Health		-		-		
Total Head Start:		28,275,351	1,300,000	29,575,351	4.6%	
Total Appropriations & Other Uses:		\$ 48,665,412	\$ 1,300,000	\$ 49,965,412	2.7%	
Excess/(Def) Estimated Revenues & Other Resources Over/(Under)						
Appropriations & Other Uses:		\$0	\$0	\$0		

HARRIS COUNTY DEPARTMENT OF EDUCATION
FY 2025-2026 BUDGET AMENDMENT REPORT - FUND 599
August 2026

	APPROVED BUDGET	PROPOSED INCREASE/ (DECREASE)	AMENDED BUDGET	PERCENT CHANGE	AMENDMENT NO.
<u>ESTIMATED REVENUES & OTHER RESOURCES</u>					
Funding Sources	0	-			
Transfers In - Debt Svc-QZAB	3,882,929		3,882,929		
Int Revenue - Refunded Bonds			-		
Total Funding Sources:	3,882,929	-	3,882,929	0.0%	
<u>APPROPRIATIONS & OTHER USES</u>					
Bond Principal-Lease	1,525,000		1,525,000		
Principal Maint Tax Note			-		
Principal QZAB			-		
Int Pymt Expense-Lease	1,133,729		1,133,729		
Interest Exp-MTN & QZAB	1,224,200		1,224,200		
Total Appropriations:	3,882,929	-	3,882,929	0.0%	
Excess/(Def) Estimated Revenues & Other Resources Over/(Under) Appropriations & Other Uses:	-	\$0	\$0		

HARRIS COUNTY DEPARTMENT OF EDUCATION
FY 2025-2026 BUDGET AMENDMENT REPORT - FUNDS 600-699
August 2026

	APPROVED BUDGET	PROPOSED INCREASE/ (DECREASE)	AMENDED BUDGET	PERCENT CHANGE	AMENDMENT NO.
<u>ESTIMATED REVENUES & OTHER RESOURCES</u>					
Investment Earnings	715,807	-	715,807		
Transfers In	1,837,888	-	1,837,888		
Insurance Recovery	146,487	-	146,487		
Maint Tax Notes Proceeds			-		
Int Rev Bank Deposits	-		-		
Other Rev Sources			-		
Total Funding Sources:	2,700,182	-	2,700,182		
<u>APPROPRIATIONS & OTHER USES</u>					
Building Purchase, Construction, Improvements	15,052,698	-	15,052,698	0.0%	<2>
Total Appropriations:	15,052,698	-	15,052,698	0.0%	
Excess/(Def) Estimated Revenues & Other Resources Over/(Under)					
Appropriations & Other Uses: *	(\$12,352,516)	-	(\$12,352,516)		

* The difference between revenues and appropriations is being funded through the Capital Projects Fund Balance.

HARRIS COUNTY DEPARTMENT OF EDUCATION
FY 2025-2026 BUDGET AMENDMENT REPORT - FUNDS 700-799
August 2026

	APPROVED BUDGET	PROPOSED INCREASE/ (DECREASE)	AMENDED BUDGET	PERCENT CHANGE	AMENDMENT NO.
<u>ESTIMATED REVENUES & OTHER RESOURCES</u>					
Revenues:					
Customer Fees	10,614,990	-	10,614,990	0.0%	
Other Local Revenues	29,000		29,000		
Interdepartmental Revenues	6,920,429		6,920,429		
Transfer In - General Fund			-		
Total Estimated Revenues:	17,564,419	-	17,564,419	0.0%	
Other Funding Sources					
Workers Comp Contributions	575,000		575,000		
Total Funding Sources:	575,000	-	575,000	0.0%	
Total Revenues & Funding Sources:	18,139,419	-	18,139,419	0.0%	
<u>APPROPRIATIONS & OTHER USES</u>					
7114 Choice Partners	12,397,260	-	12,397,260	0.0%	
7534 ISF-Workers Compensation	575,000	-	575,000		
7994 ISF-Facilities	6,920,429	-	6,920,429		
Total Appropriations:	19,892,689	-	19,892,689	0.0%	
Excess/(Def) Estimated Revenues & Other Resources Over/(Under)					
Appropriations & Other Uses: *	<u>(\$1,753,270)</u>	<u>\$0</u>	<u>(\$1,753,270)</u>		

* The difference between revenues and appropriations is being funded through the Workers Compensation Fund Balance.

Posted Agenda Item:

BA2526-08-01 Discussion and possible action to approve the **General Fund** (1996) budget amendment to allocate divisions legal fees appropriations and reduce the department wide allocation by the same amount. Net effect will be \$0 to the General Fund.

Subject:

Budget; General Fund; The legal fee expenditures will be reallocated between divisions based on actual cost from the department wide budget. There is no effect on the HCDE fund balance.

Rationale:Justification:

Estimated revenues are \$0

Taxes will be reallocated from Department wide to the various division's tax revenue to cover the legal fees Appropriation for General Fund.

Total appropriations are \$0

HCDE shall allocate appropriate legal fees to divisions based on actual cost from the department wide legal allocation budget. There is no impact on the HCDE fund balance.

Division/Budget:						LEGAL FEES REDISTRIBUTION			Fiscal Year:	Business Posting Date:	Business Tracking Number:		
									FY 2025-2026		BA2526-08-01		
BUDGET CODE						ACCOUNT CODE			CHECK HERE:	CHECK HERE:		INCR (DECR)	
Fund	Fiscal	Func-	Loca-	Pro-	Budget	Class	Sub-		Fund Balance	New	ORIGINAL	(Round to	REVISED
Code	Year	tion	tion	gram	Mgr	Object	Object	Account Description	Appropriation?	Code?	BUDGET	whole dollar)	BUDGET
199	6	41	001	99	001	6211	0000	Legal Fees			\$ -	\$ 30,000	\$ 30,000
199	6	41	005	99	005	6211	0000	Legal Fees			\$ -	\$ 5,000	\$ 5,000
199	6	41	010	99	010	6211	0000	Legal Fees			\$ -	\$ 40,000	\$ 40,000
199	6	41	030	99	030	6211	0000	Legal Fees				\$ 36,000	\$ 36,000
199	6	41	050	99	050	6211	0000	Legal Fees			\$ -	\$ 15,000	\$ 15,000
199	6	41	090	99	090	6211	0000	Legal Fees			\$ -	\$ 10,000	\$ 10,000
199	6	41	111	99	111	6211	0000	Legal Fees			\$ -	\$ 4,000	\$ 4,000
199	6	11	672	99	201	6211	0000	Legal Fees				\$ 15,000	\$ 15,000
199	6	13	301	99	301	6211	0000	Legal Fees			\$ -	\$ 1,000	\$ 1,000
199	6	41	501	99	501	6211	0000	Legal Fees			\$ -	\$ 40,000	\$ 40,000
199	6	41	922	99	922	6211	0000	Legal Fees				\$ 10,000	\$ 10,000
199	6	41	925	99	925	6211	0000	Legal Fees			\$ -	\$ 18,000	\$ 18,000
199	6	41	098	99	098	6211	0000	Legal Fees			\$ 350,000	\$ (224,000)	\$ 126,000
199	6	00	001	00	001	5711	0099	Distribution Current Tax			\$ 798,916	\$ 30,000	\$ 828,916
199	6	00	005	00	005	5711	0099	Distribution Current Tax			\$ 789,810	\$ 5,000	\$ 794,810
199	6	00	010	00	010	5711	0099	Distribution Current Tax			\$ 192,079	\$ 40,000	\$ 232,079
199	6	00	030	00	030	5711	0099	Distribution Current Tax			\$ 1,005,622	\$ 36,000	\$ 1,041,622
199	6	00	050	00	050	5711	0099	Distribution Current Tax			\$ 1,526,412	\$ 15,000	\$ 1,541,412
199	6	00	090	00	090	5711	0099	Distribution Current Tax			\$ 3,490,999	\$ 10,000	\$ 3,500,999
199	6	00	111	00	111	5711	0099	Distribution Current Tax			\$ 3,734,032	\$ 4,000	\$ 3,738,032
199	6	00	672	00	201	5711	0099	Distribution Current Tax			\$ 162,971	\$ 15,000	\$ 177,971
199	6	00	301	00	301	5711	0099	Distribution Current Tax			\$ 401,950	\$ 1,000	\$ 402,950
199	6	00	501	00	501	5711	0099	Distribution Current Tax			\$ 1,037,625	\$ 40,000	\$ 1,077,625
199	6	00	922	00	922	5711	0099	Distribution Current Tax			\$ 828,777	\$ 10,000	\$ 838,777
199	6	00	925	00	925	5711	0099	Distribution Current Tax			\$ 1,468,337	\$ 18,000	\$ 1,486,337
199	6	00	098	00	098	5711	0099	Distribution Current Tax			\$(29,811,624)	\$ (224,000)	\$(30,035,624)
Totals:											\$(14,024,094)	\$ -	\$(14,024,094)

Law Requirement:

Pursuant to the Texas Education Agency Financial Accountability System Resource Guide, Financial Accounting and Reporting Update 15, formal budget amendments are required in order to be in compliance with sections 1.1.1 GAAP & Legal Compliance and 1.1.2 Legal Requirements

Evaluation Method and Timeline:

The department board minutes should be used to record any amendments to the budget. Monthly division financial statements are prepared and presented to ensure expenditures are within the budgeted categories.

Fiscal Impact and Cost/ Funding source

The enclosed detail is being presented as budget amendment **BA2526-08-01**. There is no impact to HCDE fund balance.

Compliance with Board Policy

CE (Local/Legal) - Annual Operating Budget.

Recommendation:

Staff recommends approval of **BA2526-08-01**

Posted Agenda Item:

BA2526-08-02 Discussion and possible action to approve the General Fund (199) budget amendment to increase expenditures in the amount of \$200,000 for Retirement Leave Benefits. Retirement Leave Benefits are funded from the committed fund balance.

Subject:

Budget; General Fund; The expenditure and revenues will increase by \$200,000

Rationale:

Justification:

Estimated revenues are \$200,000

Taxes from Department Wide to the various division's tax revenue will be increased in offset to the appropriation adjustment for General Fund.

Total appropriations are \$200,000

The expenditures will increase by \$200,000. There were more retirements than anticipated.

Submit two copies of BA form - along with a copy of your Detail Expenditure Status Report for backup-to Business Services.*

Division/Budget: Retirement Leave Benefits Fund										Fiscal Year: FY 2025-2026	Business Posting Date:	Business Tracking Number: BA2526-08-02			
BUDGET CODE						ACCOUNT		Account Description	CHECK HERE: Fund Balance Appropriation?	CHECK HERE: New Code?	ORIGINAL BUDGET	INCR (DECR) (Round to whole dollar)	REVISED BUDGET		
Fund Code	Fiscal Year	Func- tion	Loca- tion	Pro- gram	Budget Mgr	Class Object	Sub- Object								
199	6	41	099	99	099	6199	0000	Increase Budget for FY 25-26 retirements			\$ 200,000	\$ 200,000	\$ 400,000		
199	6	00	099	00	099	5711	0099	Increase Budget for FY 25-26 retirements			\$ 200,000	\$ 200,000	\$ 400,000		
199	6	00	098	00	098	5711	0099	Offset for Tax Revenue Distribution			\$ (29,811,624)	\$ (200,000)	\$ (30,011,624)		
Totals:											\$ (29,411,624)	\$ 200,000	\$ (29,211,624)		
Explanation: Please provide a detailed explanation below. Attach additional sheets if necessary.															
Retirement fund increase															
Budget Manager Approval Signature:						Other Approval:				Budget Review:		Asst Superintendent Approval:		Board of Trustees Approval :	
Date:						Date:				Date:		Date:		Required? ☐ YES ☐ NO	

Law Requirement:

Pursuant to the Texas Education Agency Financial Accountability System Resource Guide, Financial Accounting and Reporting Update 15, formal budget amendments are required in order to be in compliance with sections 1.1.1 GAAP & Legal Compliance and 1.1.2 Legal Requirements

Evaluation Method and Timeline:

The department board minutes should be used to record any amendments to the budget. Monthly division financial statements are prepared and presented to ensure expenditures are within the budgeted categories.

Fiscal Impact and Cost/ Funding source

The enclosed detail is being presented as budget amendment **BA2526-08-02** with an increase in appropriations in the amount of \$200,000. This increase will be funded by tax revenues.

Compliance with Board Policy

CE (Local/Legal) - Annual Operating Budget.

Recommendation:

Staff recommends approval of **BA2526-08-02**

Posted Agenda Item:

BA2526-08-02 Discussion and possible action to approve the General Fund (199) budget amendment to increase expenditures in the amount of \$300,000 for Retirement Leave Benefits. Retirement Leave Benefits are funded from the committed fund balance.

Subject:

Budget; General Fund; The appropriations and revenues will increase by \$300,000

Rationale:

Justification:

Estimated revenues are \$300,000

Taxes from Department Wide to the various division's tax revenue will be increased in offset to the appropriation adjustment for General Fund.

Total appropriations are \$300,000

The appropriations will increase by \$300,000. There were more retirements than anticipated.

Division/Budget: Retirement Leave Benefits Fund										Fiscal Year:	Business Posting Date:		Business Tracking Number:		
										FY 2025-2026			BA2526-08-02		
BUDGET CODE						ACCOUNT		Account Description	CHECK HERE: Fund Balance Appropriation?	CHECK HERE: New Code?	ORIGINAL BUDGET	INCR (DECR) (Round to whole dollar)	REVISED BUDGET		
Fund Code	Fiscal Year	Func- tion	Loca- tion	Pro- gram	Budget Mgr	Class Object	Sub- Object								
199	6	41	099	99	099	6199	0000	Increase Budget for FY 25-26 retirements			\$ 200,000	\$ 300,000	\$ 500,000		
199	6	00	099	00	099	5711	0099	Increase Budget for FY 25-26 retirements			\$ 200,000	\$ 300,000	\$ 500,000		
199	6	00	098	00	098	5711	0099	Offset for Tax Revenue Distribution			\$ (29,811,624)	\$ (300,000)	\$ (30,111,624)		
Totals:											\$ (29,411,624)	\$ 300,000	\$ (29,111,624)		
Explanation: Please provide a detailed explanation below. Attach additional sheets if necessary.															
Retirement fund increase															
Budget Manager Approval Signature:						Other Approval:				Budget Review:		Asst Superintendent Approval:		Board of Trustees Approval :	
Date:						Date:				Date:		Date:		Required? _ YES _ NO	

Law Requirement:

Pursuant to the Texas Education Agency Financial Accountability System Resource Guide, Financial Accounting and Reporting Update 15, formal budget amendments are required in order to be in compliance with sections 1.1.1 GAAP & Legal Compliance and 1.1.2 Legal Requirements

Evaluation Method and Timeline:

The department board minutes should be used to record any amendments to the budget. Monthly division financial statements are prepared and presented to ensure expenditures are within the budgeted categories.

Fiscal Impact and Cost/ Funding source

The enclosed detail is being presented as budget amendment **BA2526-08-02** with an increase in appropriations in the amount of \$300,000. This increase will be funded by tax revenues.

Compliance with Board Policy

CE (Local/Legal) - Annual Operating Budget.

Recommendation:

Staff recommends approval of **BA2526-08-02**

Posted Agenda Item:

BA2526-08-03 Discussion and possible action to approve the General Fund (199) budget amendment to increase expenditures in the amount of \$2,500,000 for the CLEAR PROJECT. The CLEAR PROJECT will be funded by fund balance.

Subject:

Budget; General Fund; The expenditures will increase by \$2,500,000

Rationale:

Justification:

Estimated revenues are \$0

Revenue will not increase nor decrease.

Total appropriations are \$2,500,000

The expenditures will increase by \$2,500,000 to fund clear project.

Division/Budget: Clear Project										Fiscal Year: FY 2025-2026	Business Posting Date:	Business Tracking Number: BA2526-08-03			
BUDGET CODE							ACCOUNT		Account Description	CHECK HERE: Fund Balance Appropriation?	CHECK HERE: New Code?	ORIGINAL BUDGET	INCR (DECR) (Round to whole dollar)	REVISED BUDGET	
Fund Code	Fiscal Year	Func- tion	Loca- tion	Pro- gram	Budget Mgr	Class Object	Sub- Object								
199	6	41	098	99	098	6639	0000	Clear Project				\$ -	\$ 2,500,000	\$ 2,500,000	
												\$ -	\$ -	\$ -	
												\$ -	\$ -	\$ -	
Totals:													\$ -	\$ 2,500,000	\$ 2,500,000

Explanation: *Please provide a detailed explanation below. Attach additional sheets if necessary.*

Clear Project				
Budget Manager Approval Signature:	Other Approval:	Budget Review:	Asst Superintendent Approval:	Board of Trustees Approval :
Date:	Date:	Date:	Date:	Date: Required? ☐ YES ☐ NO

Law Requirement:

Pursuant to the Texas Education Agency Financial Accountability System Resource Guide, Financial Accounting and Reporting Update 15, formal budget amendments are required in order to be in compliance with sections 1.1.1 GAAP & Legal Compliance and 1.1.2 Legal Requirements

Evaluation Method and Timeline:

The department board minutes should be used to record any amendments to the budget. Monthly division financial statements are prepared and presented to ensure expenditures are within the budgeted categories.

Fiscal Impact and Cost/ Funding source

The enclosed detail is being presented as budget amendment **BA2526-08-03** with an increase in appropriations in the amount of \$2,500,000. This increase impact fund balance.

Compliance with Board Policy

CE (Local/Legal) - Annual Operating Budget.

Recommendation:

Staff recommends approval of **BA2526-08-03**

Posted Agenda Item:

BA2526-07-03 Discussion and possible action to approve the **In Kind** (4796) grant budget amendment in the amount of \$1,300,000 to reflect estimated In Kind to be received. The grant period is January 01, 2026 thru December 31, 2026.

Subject:

Budget; Special Revenue Funds; The revenues will increase by \$1,300,000

Rationale:

Justification:

Estimated revenues are \$1,300,000

Increase In Kind placeholders to reflect in kind to be received by \$1,300,000.

Total appropriations are \$1,300,000

Increase In Kind placeholders to reflect in kind to be received by \$1,300,000.

Division/Budget: 4796 Head Start In Kind								Fiscal Year:	Business Posting Date:	Business Tracking Number:		
								FY 2025-26		BA2526-07-03		
BUDGET CODE				ACCOUNT				CHECK HERE:	CHECK HERE:	ORIGINAL	INCR (DECR)	REVISED
Fund Code	Fiscal Year	Function	Location	Program	Budget Mgr	Class Object	Sub-Object	Fund Balance	New Code?	BUDGET	(Round to whole dollar)	BUDGET
Account Description								Appropriation?				
479	6	00	610	00	901	5748	0000			\$ 3,488,543	\$ 1,300,000	\$ 4,788,543
479	6	61	642	99	901	6489	0000	Dogan In Kind		\$ (76)	\$ 500,000	\$ 499,924
479	6	61	663	99	901	6489	0000	Fonwood In Kind		\$ (85,490)	\$ 585,000	\$ 499,510
479	6	61	621	99	901	6489	0000	Coolwood In Kind		\$ 46,456	\$ 215,000	\$ 261,456
Totals:										\$ 3,449,433	\$ 2,600,000	\$ 6,049,433

Law Requirement:

Pursuant to the Texas Education Agency Financial Accountability System Resource Guide, Financial Accounting and Reporting Update 15, formal budget amendments are required in order to be in compliance with sections 1.1.1 GAAP & Legal Compliance and 1.1.2 Legal Requirements

Evaluation Method and Timeline:

The department board minutes should be used to record any amendments to the budget. Monthly division financial statements are prepared and presented to ensure expenditures are within the budgeted categories.

Fiscal Impact and Cost/ Funding source

The enclosed details are presented as budget amendment BA2526-07-03 with an increase in both the revenues and appropriations in the amount of \$1,000,000. There will be no impact on fund balance.

Compliance with Board Policy

CE (Local/Legal) - Annual Operating Budget.

Recommendation: Staff recommends approval of **BA2526-07-03**